

Internal Revenue Service, Treasury

Pt. 49

Title of person signing

Employer identification number

Address of Buyer

Signature and date signed

(f) *Time and place for filing claim.* For rules relating to the time for filing a claim under section 6427, see section 6427(i). A claim under this section is not filed unless it contains all the information required by paragraph (e) of this section and is filed at the place required by the form.

(g) *Effective date.* This section is applicable after March 30, 2000.

[T.D. 8879, 65 FR 17162, Mar. 31, 2000, as amended by T.D. 8879, 65 FR 26489, May 8, 2000]

§ 48.6715-1 Penalty for misuse of dyed fuel.

(a) *In general.* If any person willfully alters, or attempts to alter, the strength or composition of any dye or marking done pursuant to § 48.4082-1 in any dyed fuel, then section 6715(a)(3) provides that such person shall pay a penalty in addition to any tax. The penalty imposed by section 6715(a)(3) will not apply in the following cases:

(1) Diesel fuel or kerosene that satisfies the dyeing and marking requirements of § 48.4082-1 (b) and (c) is blended with any undyed liquid and the resulting product satisfies the dyeing and marking requirements of § 48.4082-1 (b) and (c).

(2) Diesel fuel or kerosene that satisfies the dyeing and marking requirements of § 48.4082-1 (b) and (c) is blended with any other liquid (other than diesel fuel or kerosene) that contains the type and amount of dye and marker required for diesel fuel or kerosene dyed and marked in accordance with § 48.4082-1 (b) and (c).

(3) The alteration or attempted alteration occurs in an exempt area of Alaska after September 30, 1996.

(4) Diesel fuel or kerosene that does not satisfy the dyeing and marking requirements of § 48.4082-1 (b) and (c) is blended with diesel fuel or kerosene that satisfies the dyeing and marking requirements of § 48.4082-1 (b) and (c) and the blending occurs as part of a use

described in § 48.4082-4(c) or § 48.6427-8(b)(1)(vii)(C) or (D).

(b) *Effective date.* This section is effective January 1, 1994.

[T.D. 8659, 61 FR 10465, Mar. 14, 1996, as amended by T.D. 8685, 61 FR 58007, Nov. 12, 1996; T.D. 8748, 63 FR 26, Jan. 2, 1998; T.D. 8879, 65 FR 17163, Mar. 31, 2000]

PART 49—FACILITIES AND SERVICES EXCISE TAXES

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